



Montana E-File 2003 Test Packet

Montana Test 4

Based on Federal Test 9

Forms: Form 2, Form 2a, page 2, Schedules III & IV

Return Status: Refund

Name and SSN: Acappella, Test C 400-00-6805 (primary)
Acappella, Duet 400-00-6806 (spouse)

Address: 4 Quartet Ctr.
Solo, MO 65564

Filing Status: (5) Married filing separate return and spouse is not filing

Residency: Part-Year resident

Exemptions: Total (2) -1 regular 1 dependent

Deduction: Standard

Adj. Federal AGI: \$3,000 Family Education Savings Account (Line 32)

Documents: W2 from Solo City Orchestra split

MO \$10,000/withholding \$1,000
MT \$15,500/withholding \$785

Notes: Residency Status - move date 8/03
State moved to MO
State moved from MT

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Acappella		First Name and Middle Initial Test C		<input type="checkbox"/> Deceased <input type="checkbox"/>	Social Security No. 400-00-6805	
Spouse's Last Name if Different Acappella		Spouse's First Name and Middle Initial Duet			Spouse's Social Security No. 400-00-6806	
Mailing Address 4 Quartet Ctr.		City Solo		State MO		Zip Code+4 65564
Filing Status Check One	<input type="checkbox"/> 1. Single	<input type="checkbox"/> 2. Married filing joint return	<input type="checkbox"/> 3. Married and both filing separate returns on this form	<input type="checkbox"/> 4. Married and both filing separate returns on separate forms	<input checked="" type="checkbox"/> 5. Married filing separate return and spouse is not filing	<input type="checkbox"/> 6. Head of Household (see instructions)
Residency Check One	<input type="checkbox"/> 1. Resident Full Year	<input type="checkbox"/> 2. Nonresident Full Year	<input checked="" type="checkbox"/> 3. Resident Part Year		Give date of change month 08 year 02 MO State moved to: MT State moved from:	
Exemptions Regular <input checked="" type="checkbox"/> 65 or Over <input type="checkbox"/> Blind <input type="checkbox"/> 1. Yourself Enter number checked 1 2. Spouse Enter number checked 3. Dependents 1 4. Handicapped Dependent 2 5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions) Total Exemptions 2				Column A (for single joint, separate, or head of household) 1. 1 2. 2 3. 1 4. 4 5. 2		Column B (for spouse only when filing separate, and box 3 is checked) 2. 2 3. 3 4. 4 5. 5

Enter amounts reported on federal return

6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states
7. Taxable interest income Attach Federal Schedule if over \$1,500
8. Dividend income Attach Federal Schedule if over \$1,500
9. Net business income (loss) Attach Federal Schedule C or C-EZ
10. Capital gain (or loss) Attach Federal Schedule D
11. Supplemental gains (or losses) Attach Federal Form 4797
12. Rents, royalties, partnerships, estates, trusts, etc.
Attach Federal Schedule E and Form 8582 and all K-1's
13. Total IRA distributions a.

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 13b. Taxable amount } Attach all 1099R's
14. Total pensions and annuities a.

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 14b. Taxable amount }
15. Social security benefits a.

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 15b. Taxable amount }
16. Net farm income (Loss) Attach Federal Schedule F
17. Other income: State refund alimony unemployment other (specify)
18. Total of lines 6 thru 17 **Total** ⇒
19. Adjustments to income. Educator expenses IRA deduction Student loan interest Tuition and fees 1/2 SE Tax Moving Expenses (Attach Form 3903) SE Health SE SEP, SIMPLE Penalty on early withdrawal of savings Alimony paid Other
20. Federal adjusted gross income (subtract line 19 from line 18) ⇒
- Note: Line 20 must match your federal adjusted gross income**

Round to nearest dollar
if no entry leave blank

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana)
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)
23. Other additions, (see page 3, line 23 of instructions)
Specify
24. Total additions to income (add lines 21 thru 23) **Total** ⇒
25. Add lines 20 and 24, enter result ⇒

REDUCTIONS

26. Farm Risk Management Account Attach Form FRM
27. Interest exclusion for elderly
28. Interest exclusion for savings bonds, etc. Specify
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13
30. Unemployment
31. Medical Care Savings Account Attach Form MSA
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)
33. First Time Home Buyers Account Attach Form FTB
34. **NEW** Health care professional loan payment exclusion
35. Other reductions (see page 5, line 35 of instructions).
Specify
36. Total reductions to income (add lines 26 thru 35) **Total** ⇒
37. Subtract line 36 from line 25. Enter here and on line 38, page 2

MT test #4
Fed. test #9

ATTACH WITHHOLDING STATEMENTS HERE

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6805

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 22,500

39. Deductions Check only one (A) Standard deduction: 3,330 (B) Itemized deductions:

40. Subtract line 39 from 38 and enter balance 19,170

41. Multiply \$1,780 times the number of exemptions on line 5 3,560

42. Taxable income. Subtract line 41 from line 40 15,610

Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 394

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972

45. Subtotal—Add lines 43 and 44. Subtotal 394

46. Credits from Form 2A, line 113, Schedule II

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 394

48. Recapture investment credit Attach Form RIC.

49. Recapture tax and withdrawal penalties (specify)

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

51. Nongame Wildlife Program 52. Child Abuse Prevention 53. Agriculture in Schools

54. Total Tax—Add lines 47, 48, 49 and 50. Total 394

55. Combine amounts shown on line 54 columns A and B. 394

56. Montana tax withheld. Attach withholding statements 785

57. Payments of 2003 estimated tax and amounts credited from previous year

58. Payment made with extension

59. Elderly Homeowner/ Renter Credit Attach Form 2EC

60. Total of lines 56 thru 59. Total 785

61. Combine amounts shown on line 60 columns A and B. 785

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 391

63. Amount on line 62 to be applied to 2004 estimate

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577 Refund 391

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# ACCT#

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations)

Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P)

Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet.

Underpayment penalty See Worksheet VII, Schedule W...

Late filing penalty—See page 2.....

Late payment penalty—See page 2.....

Interest 1% (.01) per month.....

Total of lines 65 through 69.....

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes no

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288


If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Schedule II - Credits Against Tax

(See instructions on pages 8 and 9)

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
97. Rural physician's credit			97.
98. College contribution credit			98.
99. Qualified endowment credit			99.
100. Elderly care credit			100.
NEW 101. Credit allowed residents/part-year residents for income tax liability paid to other states or countries - Attach Schedule V or Schedule VII			101.
102. Contractors gross receipts tax credit			102.
103. Alternative energy systems credit			103.
104. Energy conservation installations credit			104.
105. Alternative energy production credit			105.
106. Recycle credit			106.
107. Dependent care assistance credit			107.
108. Disability insurance for uninsured Montanans			108.
109. Historical property preservation credit			109.
NEW 110. Developmental disability account contribution credit			110.
NEW 111. Empowerment zone credit			111.
 112. Other credits (see instructions)			112.
113. Total Credits - Enter here and on Form, line 46			113.

Schedule III - Nonresident/Part Year Resident Allocation of Income Reportable to Montana

(See instructions on pages 9 and 10)

You Must Attach a Copy of Your Federal Return

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
114. Wages, salaries, tips, etc	15,500		114.
115. Interest income			115.
116. Dividend income			116.
117. Net business income			117.
118. Capital gain (or loss)			118.
119. Supplemental gain (or loss)			119.
120. Rents, royalties, partnerships, estates and trusts			120.
121. Taxable pensions, annuities, IRA's			121.
122. Taxable portion of social security			122.
123. Net farm income (or loss)			123.
124. Other income/loss (federal refund, etc.)			124.
125. Montana total income (add lines 114 through 124)	15,500		125.

Schedule IV - Nonresident / Part Year Resident Prorated Tax Computation

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
126. Montana total income from line 125 above	15,500		126.
127. Enter federal income from line 18, plus amount of line 24, Form 2	25,500		127.
128. Divide amount on line 126 by amount on line 127 (Carry to 4 decimal places—Do not enter more than 1.0000)6078		128.
129. Taxable income from line 42, Form 2	15,610		129.
130. Calculate tax on amount on line 129 using tax table on Form 2, page 2 ...	649		130.
131. Part year resident and nonresident tax—multiply amount on line 130 by amount on line 128 and enter result here and on line 43, Form 2. This is the amount of your prorated tax	394		131.

**Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).**